



COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

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February 24, 2004

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

RESOLUTION TO REPLENISH THE TREASURER AND
TAX COLLECTOR'S CASH DIFFERENCE FUND
(3 - VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Adopt the attached Resolution (Attachment III), pursuant to the provisions of Section 29378 of the Government Code, replenishing the Cash Difference Fund of the Treasurer and Tax Collector in the amount of \$3,726.36.

PURPOSE OF RECOMMENDED ACTION

On July 5, 1966, the Board of Supervisors, in accordance with the provisions of Section 29370 et seq. of the Government Code, established a Cash Difference Fund for the combined Treasurer and Tax Collector Department.

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JUSTIFICATION

The fund was deemed necessary to replenish shortages in the tax collection process. Shortages occur as a result of the following:

Petty Shys – Mail Payments

These are minor amounts of money ranging from \$.01 to \$10.00 short of the amount due in processing mail payments. The usage of the Cash Difference Fund is authorized by Section 29373.1 of the Government Code. The total amount of petty shys for the reporting period is \$3,034.95 (see Attachment I for detail).

Cashier Window Shortages

Those amounts of money, which are unaccounted cash transactions for Treasurer and Tax Collector windows since the last reporting period are called cashier window shortages. The total shortage for all cashiers for the reporting period is \$691.41 (see Attachment II for detail).

Implementation of Strategic Plan Goals:

This action is consistent with the Countywide Strategic Plan Goal of Fiscal Responsibility and is in accordance with the Revenue and Taxation Code provisions.

FISCAL IMPACT

Inability to pay for Cashier Window Shortages and Petty Shys – Mail Payments.

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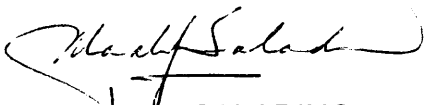
CONCLUSION

The total shortage amount to be replaced from the General Fund into the Cash Difference Fund is \$3,726.36.

The total amount of Petty Shys for the reporting period is \$3,034.95 (see Attachment I for detail).

The total shortage for all cashiers for the reporting period is \$691.41 (see Attachment II for detail).

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:MMO

JRM:yr

wd:d/cashdiff.Bdltr2-04

Attachments (III)

c: Chief Administrative Officer
Executive Officer, Board of Supervisors
County Counsel
Auditor-Controller

ATTACHMENT I

RESOLUTION REGARDING CASH DIFFERENCE FUND

PETTY SHYS – MAIL PAYMENTS

Date

Amount

February 21, 2003 through January 28, 2004

\$ 3,034.95

\$ 3,034.95

RESOLUTION REGARDING CASH DIFFERENCE FUNDCASHIER WINDOW SHORTAGES

<u>Date</u>	<u>TAX WINDOWS</u>	<u>Amount</u>
March 28, 2003		\$ 99.00
April 2, 2003		19.40
April 4, 2003		100.00
April 9, 2003		2.00
April 16 2003		2.80
April 18, 2003		< 99.00 >
April 18, 2003		< 100.00 >
May 12, 2003		0.25
May 19, 2003		13.05
May 30, 2003		42.00
June 9, 2003		< 50.00 >
June 9, 2003		< 500.00 >
June 30, 2003		1.00
August 8, 2003		1.00
August 11, 2003		5.05
October 9, 2003		1.00
October 14, 2003		1.98
November 20, 2003		100.00
November 24, 2003		0.30
November 25, 2003		0.35
December 1, 2003		98.91
December 3, 2003		20.00
December 4, 2003		21.95
December 4, 2003		20.00
December 5, 2003		19.14
December 5, 2003		1.00
December 8, 2003		200.00
December 8, 2003		100.00
December 9, 2003		2.03
December 10, 2003		5.00
December 11, 2003		8.70
December 22, 2003		<u>10.00</u>

TAX WINDOWS - TOTAL

\$ 146.91

ERROR IN COINS AND COUNTERFEIT BILLS

March 24, 2003	\$ 200.00
August 19, 2003	124.50
September 25, 2003	100.00
December 22, 2003	<u>120.00</u>
COUNTERFEIT BILLS - TOTAL	<u>\$ 544.50</u>

GRAND TOTAL - WINDOW CASHIERS	<u>\$691.41</u>
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RESOLUTION REPLENISHING THE
COUNTY TREASURER AND TAX COLLECTOR
CASH DIFFERENCE FUND

WHEREAS, on July 5, 1966, the Board of Supervisors established a Cash Difference Fund for the COUNTY TREASURER AND TAX COLLECTOR; and

WHEREAS, during the period February 21, 2003 through January 28, 2004 the amount of cash deficits paid from this fund amounted to THREE THOUSAND SEVEN HUNDRED TWENTY SIX DOLLARS AND THIRTY-SIX CENTS (\$3,726.36); and

WHEREAS, the COUNTY TREASURER AND TAX COLLECTOR had applied to the Board of Supervisors for the replenishment of the Fund in the total amount of the shortages paid therefrom and has itemized each deficit as to amount, date of occurrence and the name of the cashier, where applicable, who was reimbursed from the Fund in the manner required by law:

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that pursuant to the provisions of Section 29378 of the Government Code, the COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund, established by the Board on July 5, 1966, is hereby replenished in the amount of THREE THOUSAND SEVEN HUNDRED TWENTY SIX DOLLARS AND THIRTY-SIX CENTS (\$3,726.36) and the County Auditor-Controller is hereby

directed to transfer this amount from the County General Fund to the credit of the
TK7 7389 COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund
for that purpose; and

BE IT FURTHER RESOLVED THAT THE COUNTY TREASURER AND TAX
COLLECTOR shall use said Fund only for cash deficits pursuant to Sections 29370
through 29380 of the Government Code and that certified copies of this Resolution
be transmitted by the Clerk of this Board to the County Auditor-Controller and the
County Treasurer.

The foregoing Resolution was on the _____ day of _____, 2004
adopted by the Board of Supervisors of the County of Los Angeles, and Ex-Officio
governing body of all other special assessments and taxing districts for which said
Board so acts.

Violet Varona-Lukens, Executive Officer-Clerk of
the Board of Supervisors and Ex-Officio Clerk
of the governing body of all other special
assessment and taxing districts for which said
Board so acts.

BY: _____
DEPUTY

APPROVED AS TO FORM:

LLOYD W. PELLMAN
COUNTY COUNSEL


Deputy County Counsel